Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims, including those in the First Preliminary Amendment, in the application:

Listing of Claims:

Claim 1 (original - Article 19): A nickel-tantalum alloy sputtering target for gate electrode material containing 0.5 to 10at% of tantalum and residual nickel.

Claim 2 (original - Article 19): A nickel-tantalum alloy sputtering target for gate electrode material containing 1 to 5at% of tantalum and residual nickel.

Claims 3-10 (canceled).

Claim 11 (new): A nickel-tantalum alloy sputtering target according to claim 1, wherein inevitable impurities in the target, excluding gas components, are 100wtppm or less.

Claim 12 (new): A nickel-tantalum alloy sputtering target according to claim 1, wherein inevitable impurities in the target, excluding gas components, are 10wtppm or less.

Claim 13 (new): A nickel-tantalum alloy sputtering target according to claim 1, wherein oxygen content in the target is 50wtppm or less, and wherein nitrogen, hydrogen and carbon contents in the target are each 10wtppm or less.

Claim 14 (new): A nickel-tantalum alloy sputtering target according to claim 1, wherein oxygen content in the target is 10wtppm or less.

Claim 15 (new): A nickel-tantalum alloy sputtering target according to claim 1, wherein an initial magnetic permeability of in-plane direction of the target is 50 or more.

Claim 16 (new): A nickel-tantalum alloy sputtering target according to claim 1, wherein a maximum magnetic permeability on an initial magnetization curve of in-plane direction of the target is 100 or more.

Claim 17 (new): A nickel-tantalum alloy sputtering target according to claim 1, wherein an average crystal grain size of the target is 80μm or less.

Claim 18 (new): A nickel-tantalum alloy sputtering target according to claim 2, wherein inevitable impurities in the target, excluding gas components, are 100wtppm or less.

Claim 19 (new): A nickel-tantalum alloy sputtering target according to claim 2, wherein inevitable impurities in the target, excluding gas components, are 10wtppm or less.

Claim 20 (new): A nickel-tantalum alloy sputtering target according to claim 19, wherein oxygen content in the target is 50wtppm or less, and wherein nitrogen, hydrogen and carbon contents in the target are each 10wtppm or less.

Claim 21 (new): A nickel-tantalum alloy sputtering target according to claim 20, wherein oxygen content in the target is 10wtppm or less.

Claim 22 (new): A nickel-tantalum alloy sputtering target according to claim 21, wherein an initial magnetic permeability of in-plane direction of the target is 50 or more.

Claim 23 (new): A nickel-tantalum alloy sputtering target according to claim 22, wherein a maximum magnetic permeability on an initial magnetization curve of in-plane direction of the target is 100 or more.

Claim 24 (new): A nickel-tantalum alloy sputtering target according to claim 23, wherein an average crystal grain size of the target is 80μm or less.

Claim 25 (new): A method of manufacturing a nickel-tantalum alloy sputtering target, comprising the steps of producing a target containing 0.5 to 10at% of tantalum and residual nickel, and subjecting the target to a final heat treatment at a recrystallization temperature of up to 950°C.

Claim 26 (new): A method according to claim 25, wherein said target is produced containing 1 to 5at% of tantalum and residual nickel.

Claim 27 (new): A method according to claim 26, wherein inevitable impurities in the target, excluding gas components, are 100wtppm or less.

Claim 28 (new): A method according to claim 27, wherein oxygen content in the target is 50wtppm or less, and wherein nitrogen, hydrogen and carbon contents in the target are each 10wtppm or less.